IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Inventor(s)

: Maik RABE et al.

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: 10/537,955

Filed

December 13, 2005

For

MAGNETO-RESISTIVE LAYER SYSTEM AND SENSOR

ELEMENT HAVING THIS LAYER SYSTEM

Examiner

Allison Bernstein

Art Unit

2824

Confirmation No.

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Commissioner for Patents

P.O. Box 1450

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I hereby certify that this correspondence is being

on April 2, 2009.

Signature: /Wendy Espinal/

Wendy Espinal

REPLY UNDER 37 C.F.R. § 1.116

SIR:

In response to the Final Office Action of February 2, 2009 (the three-month response date for which is May 2, 2009), kindly amend the above-captioned application without prejudice as follows:

Amendments to the Claims are reflected in the listing of claims, which begins on page 2 of this paper.

Remarks begin on page 6 of this paper.

While no fee is believed to be due, the Commissioner is authorized, as appropriate and/or necessary, to charge any fees (including any Rule 136(a) extension fees) or credit any overpayment to Deposit Account No. 11-0600 of Kenyon & Kenyon LLP.